

## PRINCIPAL AGREEMENT

### AGREEMENT ON SOCIAL SECURITY BETWEEN THE UNITED STATES OF AMERICA AND THE KINGDOM OF DENMARK

The Government of the United States of America and

the Government of the Kingdom of Denmark

Being desirous of regulating the relationship between their two countries  
in the field of Social Security have agreed as follows

#### PART I

##### General Provisions

##### Article 1

##### Definitions

1 For the purpose of this Agreement

(a) 'territory' means,

as regards the United States, the States thereof the  
District of Columbia the Commonwealth of Puerto Rico  
the Virgin Islands Guam American Samoa and the  
Commonwealth of the Northern Mariana Islands and

as regards the Kingdom of Denmark its national territory  
with the exception of Greenland and the Faroe Islands

## ANNOTATIONS AND COMMENTS

The document is described as an 'Agreement' with the understanding  
that it will enter into force for Denmark as an agreement concluded by  
the Minister of Social Affairs subject to review by the Danish  
Parliament, and for the United States as an executive agreement under  
authority of Section 233 of the Social Security Act Upon entry into  
force the Agreement will have the effect of law in both countries and  
will be binding on both countries

Article 1 defines key terms used in the Agreement

Article 1 1(a) defines the territory of the United States and the Kingdom  
of Denmark for purposes of applying the Agreement

The definition of United States "territory" is identical to the definition of  
the United States in section 210(i) of the Social Security Act with the  
addition of the Northern Mariana Islands (NMI) to which the  
US Social Security program also applies in accordance with the  
covenant establishing the NMI Commonwealth in political union with  
the United States

With respect to the Kingdom of Denmark 'territory' means Danish  
national territory except for Greenland and the Faroe Islands

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## (b) "national means

as regards the United States a national of the United States as defined in Section 101 Immigration and Nationality Act as amended, and

as regards the Kingdom of Denmark a person with Danish citizenship,

## (c) laws' means the laws and regulations specified in Article 2 of this Agreement

## (d) competent authority' means

as regards the United States the Commissioner of Social Security and

as regards the Kingdom of Denmark the Minister of Social Affairs

## (e) "agency" means

as regards the United States the Social Security Administration and

as regards the Kingdom of Denmark an institution responsible for application of Danish laws

Under section 101(a)(22) of the Immigration and Nationality Act the term national of the United States means (A) a citizen of the United States or (B) a person who though not a citizen of the United States owes permanent allegiance to the United States " Those in category (B) include natives of American Samoa

A Danish national means any person who is accorded nationality by Denmark

The term "laws" as used in the Agreement refers to the social security laws and regulations of each country as set forth in Article 2

"Competent authority" as used throughout this Agreement refers to the Government official in each country with ultimate responsibility for administering the social security program including the provisions of the Agreement

"Agency" as used in the Agreement refers to the administrative body in each country responsible for taking and processing claims and making coverage determinations under each country's social security laws

The Social Security Administration (SSA) is the agency for the United States However the U S Internal Revenue Service's responsibility for determining social security tax liability in light of SSA coverage determinations under the Agreement is not affected

In Denmark several central government ministries are responsible for general supervision of the various programs The Ministry of Social Affairs provides general supervision for the National Pension Fund the

- (f) period of coverage' means a period of payment of contributions or a period of earnings from employment or self employment as defined credited or recognized as a period of coverage by the laws under which such period has been completed or any similar period insofar as it is recognized by such laws as equivalent to a period of coverage,
- (g) benefit means any benefit provided for in the laws specified in Article 2 of this Agreement
- (h) residence means in relation to the Kingdom of Denmark ordinary residence in Denmark which is lawfully established
- (i) 'refugee" shall have the meaning assigned to it in Article 1 of the Convention on the Status of Refugees, dated July 28 1951 and in the Protocol to the Convention dated January 31 1967

Ministry of Labour oversees the Labour Market Supplementary Pension (ATP) program, and the Danish Labour Market Supplementary Pension Scheme manages the Special Pension Savings Scheme

The term "period of coverage means any period which is credited under the social security laws of either country for purposes of determining benefit eligibility including periods of covered employment and self-employment

'Benefit' refers to old age survivors and disability benefits provided under the social security laws of either country With respect to the United States the term also includes the lump sum death payment under section 202(1) of the Social Security Act but excludes special age 72 payments provided for certain uninsured persons under section 228 of the Social Security Act

The Danish Social Pension program determines coverage and benefit eligibility based on residence in Denmark When applicable to Denmark, the term "residence " as used in this Agreement will include only periods of lawful residence in Denmark A person is considered a resident in Denmark after he or she has lived in Denmark for 6 months

The Convention relating to the Status of Refugees in conjunction with the 1967 Protocol thereto defines as a refugee any person who 'owing to well founded fear of being persecuted for reasons of race, religion nationality membership of a particular social group or political opinion is outside the country of his nationality and is unable or owing to such fear is unwilling to avail himself of the protection of that country or who not having a nationality and being outside the country of his former habitual residence is unable or owing to such fear is unwilling to return to it

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- (j) stateless person shall have the meaning assigned to it in Article 1 of the Convention on the Status of Stateless Persons dated September 28 1954
- (k) self-employed person' means in relation to the Kingdom of Denmark any person who is entitled to benefits in pursuance of the Act on Daily Cash Benefits in the Event of Sickness and the regulations pertaining thereto on the basis of earned income other than wages or salary

2 Any term not defined in this Article shall have the meaning assigned to it in the applicable laws

### Article 2 Scope

1 For the purpose of this Agreement the applicable laws are

- (a) as regards the United States the laws governing the Federal old age survivors and disability insurance program
  - (i) Title II of the Social Security Act and regulations pertaining thereto except sections 226 226A and 228 of that title and regulations pertaining to those sections
  - (ii) Chapters 2 and 21 of the Internal Revenue Code of 1986 and regulations pertaining to those chapters,

The Convention relating to the Status of Stateless Persons defines a stateless person as 'a person who is not considered as a national by any State under the operation of its laws "

Because Danish social security laws do not define the term "self employed person" a definition applicable only to Denmark has been included in Article 1

Each country will assign to any undefined terms used in the Agreement the same meaning as they are given under its social security laws

For the United States the Agreement applies to Title II of the U S Social Security Act and the corresponding tax laws (the Federal Insurance Contributions Act and the Self-Employment Contributions Act of 1954) and any regulations pertaining to those laws The Agreement does not apply to Medicare provisions (sections 226 and 226A of the Social Security Act) or provisions for special payments to uninsured individuals age 72 or over under section 228 of the Social Security Act Persons to whom the Agreement applies who qualify independently for Medicare hospital insurance or age 72 payments will be entitled to receive such benefits

- (b) as regards the Kingdom of Denmark
  - (i) the Social Pensions Act and the regulations made thereunder
  - (ii) the Act on the highest, the intermediate, the increased ordinary and the ordinary anticipatory pension and
  - (iii) the Labour Market Supplementary Pension (ATP) Act and the regulations made thereunder

The Danish social security system consists of two pillars the Social Pension and the Labour Market Supplementary Pension (also known by the Danish acronym "ATP") The Danish anticipatory pension a Social Pension benefit which replaced disability and survivors benefits (see annotation to Article 8) underwent major reform in 1998 The new rules appear in the Social Pensions Act and the old rules were placed in a new Act the Act on the highest, intermediate the increased ordinary and the ordinary anticipatory pension Applications for anticipatory pension benefits can no longer be taken under the old Act although those currently receiving anticipatory pension benefits in accordance with the old Act may continue under the old rules The Agreement will apply to Danish anticipatory pension benefits under both the new and old Acts

2 Unless otherwise provided in this Agreement the laws referred to in paragraph 1 of this Article shall not include treaties or other international agreements or supranational legislation on Social Security that may be concluded between one Contracting State and a third State or laws or regulations promulgated for their specific implementation

The laws to which the Agreement applies do not include treaties or other international agreements on social security or laws to implement them—for example either country's social security agreements with third countries or the European Union or other multilateral agreements The purpose of this provision is to ensure that in cases where a person has periods of coverage in the United States and Denmark and periods of coverage in a third country with which the United States or Denmark has a social security agreement neither the United States nor Denmark will be obligated under this Agreement to combine periods from all three countries to determine entitlement to its benefits (see Part III)

3 Except as provided in the following sentence this Agreement shall also apply to legislation which amends or supplements the laws specified in paragraph 1 This Agreement shall apply to future legislation of a Contracting State which creates new categories of beneficiaries or new benefits under the laws of that Contracting State unless the Competent Authority of that Contracting State notifies the Competent Authority of the other Contracting State in writing within three months of the date of the official publication of the new legislation that no such extension of the Agreement is intended

Article 2 3 makes clear that the Agreement will automatically apply to any future U S or Danish legislation which creates new categories of beneficiaries or new benefits unless the country enacting the legislation excludes it from the scope of the Agreement by giving written notice to the other country within 3 months of the legislation's official publication

**PRINCIPAL AGREEMENT****ANNOTATIONS AND COMMENTS**

**Article 3**  
**Persons Covered**

Unless otherwise provided in this Agreement it shall apply to

- (a) nationals of the Contracting States
- (b) refugees
- (c) stateless persons,
- (d) other persons with respect to the rights they derive from the foregoing and
- (e) nationals of a State other than a Contracting State who are not included in (d)

**Article 4**  
**Equality of Treatment**

Unless otherwise provided in this Agreement a person designated in Article 3 (a) (b) (c) or (d) who resides in the territory of a Contracting State shall in application of the laws of that Contracting State regarding entitlement to or payment of benefits receive equal treatment with nationals of that Contracting State

**Article 5**  
**Portability of Benefits**

- 1 Unless otherwise provided in this Agreement any provision of the laws of a Contracting State which restricts entitlement to or payment of benefits solely because the person resides outside or is absent from the territory of that Contracting State shall not be applicable to the persons designated in Article 3 (a) (b) (c) or (d) who reside in the territory of the other Contracting State

Article 3 specifies four categories of persons to whom the Agreement applies (1) U S or Danish nationals (2) refugees and stateless persons (3) persons regardless of nationality who derive rights through any of the above (such as family members and survivors) and (4) nationals of other countries See Article 1 1(b) 1 1(i) and 1 1(j) for definitions of 'national' "refugee" and "stateless person"

Article 4 provides that persons to whom the Agreement applies who reside in the United States or Denmark will be accorded the same treatment regarding benefit rights under that country's social security laws as that country accords its own nationals This provision is intended to eliminate discrimination that is based strictly on a person's nationality It would not affect restrictions that a country imposes on benefit eligibility or payment because the person is not lawfully present in that country or was not authorized to work in that country The provision also does not affect the coverage provisions of either country's laws, since these are dealt with specifically in Part II of the Agreement

Article 5 1 provides that where the laws of either country require that a person be resident or present in that country in order to qualify for or receive social security benefits the person may also qualify for and receive those benefits during periods of residence in the other country U S law already permits payment of benefits to U S and Denmark nationals who reside in either country

- 2 Section 202(t)(11)(E) of the Social Security Act of the United States shall not apply to a Danish national unless he or she is a resident of the United States, Denmark or a third country with which the United States has a Social Security agreement in force concluded pursuant to section 233 of the Social Security Act.

Under section 202(t)(11) of the Social Security Act, dependent and survivors benefits generally may not be paid to individuals who are not citizens or nationals of the United States and who are outside the United States for more than six consecutive months unless they satisfy certain U.S. residency requirements. However, under paragraph (E) of section 202(t)(11), citizens or residents of a country with which the United States has concluded a social security agreement are exempt from these residence requirements unless the agreement includes a provision that limits the scope of the exemption. Article 5.2 is intended to limit the scope of the exemption.

Under Article 5.2, the exemption in section 202(t)(11)(E) will only apply to residents of Denmark and to Danish citizens who reside in a third country with which the United States has a social security agreement in force. This limitation is intended to reciprocate a limitation implicit in Article 5.1. Although Article 5.1 will overcome certain portability restrictions in Danish law, it will only do so for people who are resident or physically present in the United States and who are U.S. citizens, citizens of Denmark or another European Union member State, stateless persons or refugees and their dependents and survivors. Article 5.1 does not remove Danish portability restrictions for other persons residing in the United States.

**PART II**

**Provisions Concerning Applicable Laws**

**Article 6**

**Provisions on Coverage**

Part II is intended to eliminate dual social security coverage the situation that occurs when a worker is covered under the laws of both countries with respect to the same services In so doing the existing coverage provisions of the laws of both countries are preserved to the greatest extent possible The provisions in this Part are intended to eliminate dual coverage by continuing the worker's social security coverage and taxation under the system of the country to whose economy he or she has the more direct connection and exempting the worker from coverage and taxation under the other country's system

A worker who is subject only to Danish laws by virtue of Part II of the Agreement will be exempt together with his or her employer from U S Social Security contributions and from hospital insurance contributions under Medicare When a worker is subject only to U S laws the worker (and his or her employer) will be exempted from contributing to all Danish pension programs as well as from contributing to the Danish Labour Market Fund which provides unemployment and sickness benefits

Article 6 1 establishes a general rule for eliminating dual social security coverage and contributions for persons employed in either the United States or Denmark Article 6 2 contains exceptions to this rule which apply in the case of employees sent by an employer in one country to work temporarily in the other country Article 6 4 provides for the elimination of dual coverage in the case of self employed persons Article 6 6 precludes dual coverage that might otherwise occur for employees in international shipping and air transportation Article 6 7 establishes rules applicable to persons employed in U S or Danish Government service

- 1 Except as otherwise provided in this Article, a person employed within the territory of one of the Contracting States shall with respect to that employment be subject to the laws of only that Contracting State

Article 6 1 establishes a territoriality rule which stipulates that a person's employment in one country will be compulsorily covered by only that country Thus a person working in employment that would otherwise be covered under the laws of both countries will remain covered under the system of the country where the employment takes place and will be exempt from coverage under the system of the other country

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- 2 (a) Where a person who is normally employed in the territory of the United States by an employer in that territory is sent by that employer to the territory of Denmark for a temporary period the person shall be subject to the laws of only the United States as if the person were employed in the territory of the United States provided that the period of employment in the territory of Denmark is not expected to exceed five years For purposes of applying this paragraph an employer and an affiliated company of that employer (as defined under the laws of the United States) shall be considered one and the same provided that the employment would have been covered under United States laws absent this Agreement

- (b) Where a person who is resident in the territory of Denmark and employed by an employer whose registered office or place of business is situated in that territory is sent by that employer from that territory to the territory of the United States for a temporary period the person shall be subject to the laws of only Denmark as if the person were employed and resident in the territory of Denmark provided that the period of employment in the territory of the United States is not expected to exceed three years

Under Article 6 2(a) an employee who normally works for an employer located in the United States and who is temporarily transferred to work in Denmark for the same employer (or a subsidiary or affiliate of the same employer) will continue to be covered by the social security system of the United States This rule will apply only if the transfer is expected to last 5 years or less

Article 6 2(a) also provides that this rule will apply in the case of certain employees who are sent by an employer in the United States to work for a subsidiary or other affiliate of that employer in Denmark U S law permits American companies to extend U S Social Security coverage to U S citizens and resident aliens employed by an affiliated company in another country To do this the parent company in the United States must enter into an agreement with the Internal Revenue Service (IRS) to pay Social Security contributions on behalf of all U S citizens and residents employed by the foreign affiliate Under Article 6 2(a) U S citizens or resident aliens who are sent by an American employer to work for an affiliated company in Denmark for 5 years or less will continue to be covered by the United States and will be exempted from Danish coverage and contributions provided the affiliate is covered by an IRS agreement

For purposes of measuring the length of a transfer for workers who were sent from the United States to Denmark before the Agreement entered into force any period of work before the Agreement's entry into force will be disregarded (See Article 20 3 )

Under Article 6 2(b) when an employee who normally resides and works for an employer located in Denmark is temporarily transferred to work in the United States for the same employer the employee will continue to be covered by the social security system of Denmark This rule will apply only if the transfer is expected to last 3 years or less if the transfer is expected to last for more than 3 years the person will be subject to the social security laws of the United States beginning with the first day of the transfer

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- 3 Paragraph 2 shall apply where a person who has been sent by his or her employer from the territory of one Contracting State to the territory of a third State and who is compulsorily covered under the laws of that Contracting State while employed in the territory of the third State is subsequently sent by that employer from the territory of the third State to the territory of the other Contracting State
- 4 A self employed person who resides within the territory of a Contracting State shall be subject to the laws of only that State
- 5 Where the same activity is considered to be self employment under the laws of one Contracting State and employment under the laws of the other Contracting State that activity shall be subject to the laws of only the first Contracting State if the person is a resident of that State and to the laws of only the other Contracting State in any other case
- 6 (a) A person who is employed as an officer or member of a crew on a vessel which flies the flag of one Contracting State and who is covered under the laws of both Contracting States shall be subject to the laws of only the Contracting State whose flag the vessel flies For purposes of the preceding sentence a vessel which flies the flag of the United States is one defined as an American vessel under the applicable laws of the United States

Under Article 6 3 the provisions of Article 6 2 will apply even if an employee has not been sent directly from one country to the other but is first assigned to work in a third country

Article 6 4 eliminates dual coverage and contributions with respect to self-employment It provides that self employed persons residing in Denmark will be covered only under Danish laws and self employed persons residing in the United States will be covered only under U S laws

Article 6 5 eliminates dual coverage in cases where a person s work activity is considered to be self employment under the laws of one country and employment under the laws of the other and is compulsorily covered by both countries Under Article 6 5 a person who is a resident of the country which considers the work to be self employment will be subject only to the social security laws of that country A person who is not a resident of the country which considers the work to be self-employment will be subject to the laws of the other country

Under Article 6 6(a) a person employed on a U S or Danish ship who is covered under the laws of both countries will be covered only under the laws of the country whose flag the ship flies A ship is considered to fly the flag of the United States if it is an American vessel as defined in section 210(c) of the Social Security Act Under that definition an American vessel is one that is documented or numbered under U S law or one that is not documented or numbered under the laws of any country if its crew is employed solely by one or more U S citizens or residents or corporations organized under Federal or State law

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- (b) If a person is employed as an officer or member of a crew on an aircraft and is covered under the laws of both Contracting States the person shall be subject to the laws of only the Contracting State in whose territory the employer is headquartered
- 7 (a) This Agreement shall not affect the provisions of the Vienna Convention on Diplomatic Relations of April 18 1961 or of the Vienna Convention on Consular Relations of April 24, 1963
- (b) Nationals of one of the Contracting States who are employed by the Government of that Contracting State in the territory of the other Contracting State but who are not exempt from the laws of the other Contracting State by virtue of the Conventions mentioned in subparagraph (a) shall be subject to the laws of only the first Contracting State For the purpose of this paragraph employment by the United States Government includes employment by an instrumentality thereof and employment by the Danish Government includes employment by Danish public employers

Under Article 6 6(b) a member of the flight crew of an aircraft operating between the United States and Denmark who would otherwise be covered under the laws of both countries will be covered only by the country in which the company employing the person is headquartered

Article 6 7 provides coverage rules applicable to employees of the U S and Danish Governments Article 6 7(a) is intended to make clear that in general the categories of persons mentioned in the Vienna Conventions on diplomatic and consular relations will not be affected by the coverage provisions of the Agreement The Conventions, to which both the United States and Denmark are parties, apply to members of the staff of a diplomatic or consular mission including the diplomatic consular administrative and technical staffs family members of such staff who form part of their households the domestic service staff of the mission and private servants employed by the members of such missions

In general the Vienna Conventions exempt such persons from social security coverage and contributions under the laws of the host country unless specific arrangements have been made to waive their immunity from taxation Persons whose immunity has been waived would be subject to the laws of the host country including the coverage provisions of this Agreement

Article 6 7(b) provides that if a U S or Danish national is employed by his or her Government in the other country but is not exempt from host country coverage by virtue of the Vienna Conventions (for example because the person is not employed in a diplomatic or consular mission) the person will be subject only to the laws of his or her own country This provision applies not only to U S Government employees but also to persons working for a U S Government instrumentality

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- 8 If under paragraph 2 a person continues to be subject to the laws of a Contracting State while in the territory of the other Contracting State that paragraph shall also apply by analogy to the person's family members who accompany the person unless they are themselves employed or self employed in the territory of the latter Contracting State
- 9 The Competent Authorities of the two Contracting States may agree to grant an exception to the provisions of this Article with respect to particular persons or categories of persons provided that any affected person shall be subject to the laws of one of the Contracting States
- 10 Except as otherwise provided in this Part a person who does not reside in the territory of the Kingdom of Denmark shall not be subject to Danish laws
- 11 United States nationals employed in the territory of Denmark shall be covered by the Labour Market Supplementary Pension (ATP) scheme unless the employment period is on a short term basis which means a maximum of 6 months or in case of employment as part of a training or education scheme 18 months

Under Article 6 8 the family members accompanying an employee who is covered by the social security system of one country while working in the other country will also be subject to the laws of the first country, unless they themselves are working This provision is particularly important under the Danish Social Pension program which provides coverage for all residents of Denmark Under Danish laws, a person is considered a Danish resident and therefore compulsorily covered under the Danish social security programs after staying in Denmark for 6 months

Under Article 6 9 either country may grant an exception to the coverage rules of the Agreement provided that the other country agrees and the person involved remains subject to the coverage laws of one of the countries Such an exception may be granted on behalf of an individual worker or or behalf of all workers employed under similar circumstances e g in the same profession or for the same employer This provision is designed to permit the competent authorities or their designated liaison agencies to correct anomalous coverage situations that may arise to the disadvantage of workers or to eliminate dual coverage in unforeseen circumstances

Because Danish laws base social security coverage and contributions on residency rather than work activity Danish residents who do not work may be required to contribute to the Danish social security programs Article 6 10 makes clear that except as otherwise provided in this Part (see annotations to Article 6 2(b) and 6 8) only persons residing in Denmark will be subject to Danish laws

Under Article 6 11 U S nationals working in Denmark for fewer than 6 months will not be covered by the Labour Market Supplementary Pension (ATP) (As explained in the annotation to Article 1 1(h) a person is considered a Danish resident after 6 months) U S nationals working in Denmark as part of training or an education plan that will not exceed 18 months will not be covered by the ATP If the period of work will exceed 6 or 18 months the worker will either be subject to Danish laws under Article 6 1 or exempt from Danish laws under Article 6 2(a)

**PRINCIPAL AGREEMENT****PART III****Provisions on Benefits****Article 7****Benefits under United States Laws**

The following provisions shall apply to the United States

- 1 Where a person has completed at least six quarters of coverage under United States laws but does not have sufficient periods of coverage to satisfy the requirements for entitlement to benefits under United States laws the agency of the United States shall take into account for the purpose of establishing entitlement to benefits under this Article periods of coverage and periods of Danish residence as defined in paragraph 2 which are credited under Danish laws and which do not coincide with periods of coverage already credited under United States laws
- 2 For purposes of this Article a period of Danish residence' means a period after March 31 1957
  - (i) credited or recognized as a period of residence under Danish laws during the qualifying period laid down in the Social Pensions Act and
  - (ii) during which a person has worked
- 3 In determining eligibility for benefits under paragraph 1 of this Article the agency of the United States shall credit one quarter of coverage for every 3 months of coverage or 3 month period of Danish residence certified by the agency of Denmark however no quarter of coverage shall be credited for any calendar quarter

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Part III establishes the basic rules for determining social security benefit entitlement when an individual has worked in both the United States and Denmark and the rules for determining benefit amounts when entitlement is based on combined work credits Article 7 deals with the U S system and Article 8 contains rules specifically applicable to the Danish system

Article 7 contains rules for determining U S benefit eligibility and amounts in the case of people who have periods of social security coverage in Denmark and at least six quarters of coverage in the United States but who do not have enough U S coverage to qualify for U S benefits In such cases the Social Security Administration in accordance with Article 7 1 will take into account any periods of Danish coverage credited under Danish laws (and periods of Danish residence as defined in Article 7 2) insofar as these periods do not coincide with quarters of coverage already credited under U S laws

For purposes of establishing entitlement to benefits under the contributory earnings related U S Social Security program the Social Security Administration will only consider Danish social security coverage that is related to work The Danish ATP system records contributory work related coverage The Danish Social Pension program which became effective April 1 1957 provides non contributory benefits based on residence in Denmark Article 7 2 makes clear that only those periods of residence in Denmark during which a person has worked will be considered by the Social Security Administration in establishing entitlement to U S Social Security benefits

Article 7 3 establishes the procedure that SSA will follow in converting periods of coverage under the Danish system and periods of Danish residence as defined in Article 7 2 into equivalent periods under the U S system Periods of coverage under the U S system are measured in terms of calendar quarters while Danish periods of contribution and

already credited as a quarter of coverage under United States laws. The total number of quarters of coverage to be credited for a year shall not exceed four.

- 4 Where entitlement to a benefit under United States laws is established according to the provisions of paragraph 1 of this Article, the agency of the United States shall compute a pro rata Primary Insurance Amount in accordance with United States laws based on (a) the person's average earnings credited exclusively under United States laws and (b) the ratio of the duration of the person's periods of coverage completed under United States laws to the duration of a coverage lifetime as determined in accordance with United States laws. Benefits payable under United States laws shall be based on the pro rata Primary Insurance Amount.

periods of residence are measured in months. Beginning in 1978, U.S. quarters of coverage are based on the amount of a person's annual earnings (e.g., for 2007, \$1,000 in earnings equals one quarter of coverage). Under Article 7.3, SSA will credit one quarter of coverage in a calendar year for every 3 months of contribution or residence during which a person worked, certified for that year by the Danish agency. However, SSA will not credit months of Danish contribution or residence which fall within a calendar quarter which has already been credited as a U.S. quarter of coverage. In addition, SSA will not credit more than 4 quarters of coverage for any calendar year.

Article 7.4 describes the method of computing U.S. benefit amounts when entitlement is established by totalizing (i.e., combining) periods of U.S. and Danish coverage. As stipulated in Article 7.1, persons who qualify for U.S. benefits based solely on their U.S. coverage are not eligible for U.S. totalization benefits.

Under the procedure outlined in Article 7.4, the amount of the worker's benefit depends on both the level of his or her earnings and the duration of his or her coverage under U.S. Social Security. This computation procedure is described in detail in SSA regulations (20 CFR 404.1918 as revised July 24, 1984). The first step in the procedure is to compute a theoretical Primary Insurance Amount (PIA) as though the worker had spent a full coverage lifetime (i.e., full career) under U.S. Social Security at the same level of earnings as during his or her actual periods of U.S. covered work. The theoretical PIA is then prorated to reflect the proportion of a coverage lifetime completed under the U.S. program. A coverage lifetime is defined in the regulations as the number of the worker's benefit computation years, i.e., the years which must be used in determining a worker's average earnings under the regular U.S. national computation method.

5 Entitlement to a benefit from the United States which results from paragraph 1 of this Article shall terminate with the acquisition of sufficient periods of coverage under United States laws to establish entitlement to an equal or higher benefit without the need to invoke the provision of paragraph 1 of this Article

Article 7 5 provides that when a worker who is entitled to a pro rata totalization benefit from the United States acquires additional U S coverage which enables the person to qualify for an equal or higher benefit based solely on his or her U S coverage the Social Security Administration will pay the regular national law benefit rather than the totalization benefit

**Article 8**  
**Benefits under Danish Laws**

Danish social security benefits are paid to workers and residents who meet the applicable eligibility standards including minimum length of coverage and minimum length of residency requirements The Danish Social Pension system establishes differing length of residency requirements for Danish nationals than for foreign nationals Under the Agreement U S nationals stateless persons refugees their family members and survivors will be able to qualify for Danish Social Pensions under the same more favorable conditions that apply for Danish nationals provided they have worked at least 12 months in Denmark

DANISH SOCIAL SECURITY BENEFITS

GENERAL

The Danish social security system is a mixture of universal means tested and contributory programs It includes a two tier compulsory pension program as well as a third tier of voluntary programs

The first tier of the Danish pension program which is called the Folkepension in Danish and "Social Pension" in English is a non contributory program that covers all residents of Denmark Social Pension benefits are paid in flat rate amounts that are prorated according to the number of years of Danish residence

The second tier of the pension program includes two earnings related programs known as the Labour Market Supplementary Pension (ATP) and the Special Pension Savings Scheme (SP). Enacted in 1964, the ATP is an employment related pension program that covers all employees in Denmark between the ages of 16 and 65 who are permanently employed at least 9 hours per week. The SP was enacted in 1998 and is a compulsory program under which employees, the self-employed, and some groups of Social Pension recipients (those receiving benefits due to illness, unemployment, or income support) pay 1 percent of their gross income for pension savings.

#### RETIREMENT BENEFITS

This Agreement applies to retirement benefits paid under two separate Danish programs: the universal residence based Social Pension program and the employment-related ATP program.

#### Social Pension Program

Under the Social Pension program, Danish nationals who have resided in Denmark for at least 3 years between the ages of 15 and 65 are eligible for retirement benefits at age 65. The Social Pension retirement benefit consists of a flat rate basic amount that is prorated according to the number of years of residence in Denmark. Individuals who have resided in Denmark for at least 40 years between the ages of 15 and 65 receive the full basic amount. Others receive 1/40 of the full amount for each year of residence in Denmark between those ages.

#### ATP Program

An ATP pension is payable at age 65 to anyone who has contributed to the program. The amount of the ATP benefit depends on the duration of time employed and the contributions paid. An ATP pension also may include a "bonus pension" based on the ATP fund's return on investment over the years. The ATP pension is calculated on the assumption that the ATP contributions earn an annual interest rate of 4.5 percent. However,

the ATP's average annual return on investments has been 11 percent since the beginning of the program in 1964 creating a sizeable surplus in the ATP pension fund which results in the bonus pension

#### Special Pension Scheme

The Special Pension Scheme is a compulsory program under which employees the self employed and some groups of Social Pension benefit recipients pay contributions for pension savings. In 1998 employees were required to make a temporary contribution of 1 percent of earnings to the Special Pension. In 1999, the 1 percent contribution became permanent. Contributors receive a monthly pension at age 65. Special Pension benefits like ATP benefits are payable abroad to both Danish and foreign nationals without restriction.

#### DISABILITY AND SURVIVORS BENEFITS

##### Social Pension Program

The Danish Social Pension system pays a benefit referred to as an 'Anticipatory Pension' that plays the same role as disability and survivors pensions in most other countries. Anticipatory pension is payable to persons aged 18 to 65 whose capacity for work is materially reduced for physical mental or social reasons (e.g. unemployment divorce or the breadwinner in the family died) and the person is otherwise unable to assure his or her subsistence. Anticipatory pension is only awarded when all relevant possibilities for developing or using the individual's remaining capacity for work have been exhausted.

Danish nationals foreigners with 10 years of residence between ages 18 and 65 (five of which were in the last 10 years) refugees employees and self employed persons from European Union (EU) member States may become eligible for the anticipatory pension.

Anticipatory pensions payable to the survivor of an insured person are means tested. If a spouse or member of a cohabiting couple dies and both were receiving a Social Pension benefit the surviving partner remains entitled to the full amount of both partners' benefits for three months after the date of death.

Survivors may also apply to the Danish Ministry of the Interior and Health for a funeral benefit if at the time of death the pensioner was a resident of Denmark, an EU member State, Liechtenstein or Switzerland. The funeral benefit amount is also means tested.

#### ATP Program

Disability benefits are not provided under the ATP program. However, a surviving spouse and children can become entitled to a lump sum ATP survivors benefit upon the worker's death, but only if the worker was born after 1936. If the member contributed to the ATP prior to January 1, 2002, the member's surviving spouse and children under the age of 18 can be entitled to an ATP lump sum survivors benefit upon the member's death. The amount of the lump sum benefit depends upon the member's ATP contributions. If the member contributed to the ATP after January 1, 2002, the surviving spouse, common law spouse and children under the age of 21 may qualify for a lump sum benefit provided the worker paid ATP contributions for at least two years. The lump sum benefit is reduced if the worker dies between ages 66 and 70 and is not payable if the worker dies after age 70.

The following provisions shall apply to Denmark:

1. United States nationals shall be entitled to a Danish social pension under the same conditions as Danish nationals residing in the territory of Denmark if in the qualifying period laid down in the Social Pensions Act the person has had a total period of work under Danish laws of at least 12 months.

As described above, under Danish national law Danish nationals can qualify for Social Pension benefits with 3 years of residence in Denmark, but foreign nationals must have resided in Denmark for at least 10 years, five of which must immediately precede application. Article 8.1 provides that U.S. nationals who have worked in Denmark for at least 12 months will be accorded the same treatment regarding benefit rights as Danish nationals (i.e., they will be able to qualify for Social Pensions with 3 years of Danish residence).

- 2 Where the condition on work under paragraph 1 of this Article has not been met a person shall be entitled to a Danish social pension if the person has been resident in Denmark for a period of not less than 10 years in the qualifying period laid down in the Social Pensions Act of which not less than five years immediately prior to the date on which the pension is first payable
- 3 Social pension and the highest the intermediate the increased ordinary and the ordinary anticipatory pension shall be payable to United States nationals and persons designated in Article 3 (b) (c) or (d) residing in the territory of the United States if the person concerned fulfills the condition on work in paragraph 1 of this Article
- 4 Where the condition on work in paragraph 1 of this Article has not been met a pension awarded in pursuance of the Social Pensions Act to a United States national or a person designated in Article 3 (b) (c) or (d) residing in the territory of Denmark shall nonetheless continue to be payable in the territory of the United States
- 5 For purposes of meeting the 12 month work requirement of paragraph 1 of this Article the following periods shall be accepted
- (a) periods of work for which membership contributions were paid in respect of a member of the Danish Labour Market Supplementary Pension Scheme (ATP)
  - (b) periods before April 1 1964 for which a person establishes that he or she worked under Danish laws
  - (c) periods for which a person establishes that he or she was self-employed under Danish laws

Under Article 8 2 a person who does not meet the minimum 12 month work requirement established in Article 8 1 will be able to qualify for Danish Social Pension benefits if he or she has resided in Denmark for a minimum of 10 years of which the last 5 immediately precede the date on which a Danish pension is payable

Article 8 3 permits payment of Danish Social Pension benefits (including anticipatory pensions under both the old and new Acts) to U S nationals refugees and stateless persons who reside in the United States as well as to persons regardless of nationality who derive rights through any of the above (such as family members and survivors) who reside in the United States as long as the person has worked a minimum of 12 months in Denmark

Under Article 8 4 where a U S national has not worked in Denmark for at least 12 months yet has been receiving a Social Pension benefit from Denmark while residing in Denmark he or she will be able to receive Social Pension benefits in the United States This applies as well to refugees stateless persons and persons deriving their rights from them

Under Articles 8 5 and 8 6 the 12 month work requirement established in Article 8 1 can be met using periods of ATP contributions for work periods of work under Danish laws before April 1 1964 periods of self employment under Danish laws or a combination of these periods

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## ANNOTATIONS AND COMMENTS

- 6 Periods described in paragraph 5 of this Article may be combined for purposes of meeting the 12 month work requirement in paragraph 1 of this Article
- 7 The basic amount and the anticipatory pension payable in pursuance of the Social Pensions Act as well as the basic amount anticipatory allowance disability allowance unemployability allowance and extra supplementary allowance payable in pursuance of the Act on the highest the intermediate the increased ordinary and the ordinary anticipatory pension shall be payable to a person designated in Article 3 (a) (b) (c) or (d) residing in the territory of the United States
- 8 The provisions laid down in the Social Pensions Act making periods of stay abroad equivalent with residence in the territory of Denmark in the calculation of the period of residence shall apply to United States nationals only if they have completed a period of residence or work in Denmark under Danish laws totaling at least 12 months in the qualifying period as laid down in the Social Pensions Act
- 9 Periods of residence completed under Danish laws after March 31 1957 shall be taken into account for the calculation of social pensions under Danish laws payable to nationals of the United States and persons designated in Article 3(b) (c) or (d) resident in the territory of the United States

Under Danish law Social Pension benefits (including the anticipatory pension under both the old and new rules) are not payable to non-Danish nationals residing outside of Denmark except where provided under an international agreement Article 8 7 provides that all benefits payable under the Social Pension Act and the Act on the highest the intermediate the increased ordinary and the ordinary anticipatory pension shall be payable to U S nationals, refugees, stateless persons and their family members or survivors who reside in the United States

Under the Danish Social Pensions Act Danish citizens are credited w<sup>th</sup> periods of residence in Denmark for purposes of establishing entitlement to Danish Social Pension benefits for periods of service on board a Danish vessel residence abroad as a representative of a Danish public authority residence abroad in service of Danish interests residence abroad if employed in any branch or subsidiary of a Danish business and residence abroad for education and training Under Article 8 8 U S nationals will also obtain credit for these periods provided they have 12 months of residence or employment in Denmark

April 1 1957 is the date the Danish Social Pension program became effective Under Article 7 2 SSA will consider periods of Danish residence related to work occurring after that date in establishing entitlement to U S totalized benefits Article 8 9 permits U S nationals refugees stateless persons their family members and survivors to also receive credit for periods of residence in Denmark after that date for purposes of establishing entitlement to Danish Social Pension benefits

**PRINCIPAL AGREEMENT****ANNOTATIONS AND COMMENTS****PART IV****Miscellaneous Provisions****Article 9****Administrative Arrangements**

The Competent Authorities of the two Contracting States shall

- (a) make all necessary administrative arrangements for the implementation of this Agreement and designate liaison agencies
- (b) communicate to each other information concerning the measures taken for the implementation of this Agreement and
- (c) communicate to each other as soon as possible, information concerning all changes in their respective laws which may affect the implementation of this Agreement

**Article 10****Mutual Assistance**

The Competent Authorities and the agencies of the Contracting States, within the scope of their respective authorities shall assist each other in implementing this Agreement. This assistance shall be free of charge subject to exceptions to be agreed upon in an administrative arrangement.

Article 9 outlines various duties of the Competent Authorities under the Agreement. Paragraph (a) authorizes the agencies to make any administrative arrangements and understandings that may be necessary to implement and administer the Agreement and requires that they designate liaison agencies that will have primary responsibility for coordinating and administering the coverage and benefit provisions of the Agreement. (See Article 2.1 of the Administrative Arrangement for these designations.) Paragraph (b) requires the Competent Authorities to notify each other of measures they have taken unilaterally to implement the Agreement. Paragraph (c) obligates the Competent Authorities to notify each other of any changes in their respective social security laws that may affect the implementation of the Agreement.

Article 10 provides authority for the two countries to furnish each other nonreimbursable assistance in administering the Agreement. Such assistance may include taking applications for benefits and gathering and exchanging information relevant to claims filed under the Agreement. Although Article 10 establishes a general principle that mutual administrative assistance will be free of charge, the provision authorizes the two sides to agree to exceptions, such as the exception regarding medical examinations in Article 7.3 of the Administrative Arrangement. Article 7.1 and 7.4 of the Administrative Arrangement provide additional procedures regarding reimbursement of exceptional expenses.

**Article 11****Confidentiality of Exchanged Information**

Unless otherwise required by the national statutes of a Contracting State information about an individual which is transmitted in accordance with this Agreement to that Contracting State by the other Contracting State shall be used exclusively for purposes of implementing this Agreement. Such information received by a Contracting State shall be governed by the national statutes of that Contracting State for the protection of privacy and confidentiality of personal data.

Both the United States and Denmark have statutes and regulations that govern disclosure of personal information and provide safeguards for maintaining the confidentiality of information pertaining to individuals which is in the possession of their respective Governments. In the United States, these statutes include the Freedom of Information Act, the Privacy Act, section 6103 of the Internal Revenue Code, and pertinent provisions of the Social Security Act and other related statutes. Article 11 provides that personal information pertaining to an individual which one country furnishes to the other under the Agreement will be used only for administering the Agreement and will be protected according to the receiving country's privacy and confidentiality laws.

**Article 12****Documents**

- 1 Where the laws of a Contracting State provide that any document which is submitted to the Competent Authority or an agency of that Contracting State shall be exempted wholly or partly from fees or charges, including consular and administrative fees, the exemption shall also apply to corresponding documents which are submitted to the Competent Authority or an agency of the other Contracting State in the implementation of this Agreement.
- 2 Documents and certificates which are presented for purposes of this Agreement shall be exempted from requirements for authentication by diplomatic or consular authorities.

Article 12.1 provides that if the laws of one country exempt documents submitted in connection with a social security claim from fees or charges, that exemption shall also apply if such documents are sent to the other country by or on behalf of a claimant or beneficiary.

Some countries require that the authenticity of documents submitted to their social security authorities by or on behalf of persons in another country be certified by a diplomatic, consular, or other official representative in the other country. (The United States has no such requirements.) Under Article 12.2, neither the United States nor Denmark will require such authentication of documents presented for purposes of this Agreement.

**PRINCIPAL AGREEMENT****ANNOTATIONS AND COMMENTS**

- 3 Copies of documents which are certified as true and exact copies by an agency of one Contracting State shall be accepted as true and exact copies by an agency of the other Contracting State without further certification. The agency of each Contracting State shall be the final judge of the probative value of the evidence submitted to it from whatever source.

Article 12 3 provides that if the agency of one country certifies that a copy of a document it furnishes to the agency of the other country is a true and exact copy of an original document the other country will accept this certification. Nevertheless each country will remain the final judge of the probative value of any documents submitted to it.

**Article 13****Correspondence and Language**

- 1 The Competent Authorities and agencies of the Contracting States may correspond directly with each other and with any person wherever the person may reside whenever it is necessary for the administration of this Agreement.
- 2 An application or document may not be rejected by a Competent Authority or agency of a Contracting State solely because it is in the language of the other Contracting State.

Article 13 1 authorizes direct correspondence between the agencies of the two countries and between these bodies and any person such as claimants and employers, with whom they may need to communicate. The correspondence may be in either English or Danish.

The agencies of the two countries may not reject applications or documents because they are in the language of the other country. The United States already accepts applications and documents without regard to the language in which they are written.

**Article 14****Applications**

- 1 A written application for benefits filed with an agency of one Contracting State shall protect the filing date of the claimant for benefits under the laws of the other Contracting State if the applicant requests that it be considered an application under the laws of the other Contracting State.
- 2 If an applicant has filed a written application for benefits with an agency of one Contracting State and has not explicitly requested that the application be restricted to benefits under the laws of that Contracting State the application shall also protect the filing date of the claimant for benefits under the laws of the other Contracting State if the applicant provides information at the time

Under Article 14 1 a written application submitted to an agency of one country will protect a claimant's right to benefits under the laws of the other country as if the application had been presented in the other country provided the applicant expresses an intent to file for benefits in the other country when the application is filed.

Because an applicant may not be fully aware of his or her benefit rights in the other country Article 14 2 provides that, in the absence of an expression of intent the application will also protect the claimant's date of filing in the other country if the applicant indicates at the time of filing that the person on whose record benefits are claimed has been covered under social security in the other country.

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of filing indicating that the person on whose record benefits are claimed has completed periods of coverage under the laws of the other Contracting State

- 3 The provisions of Part III shall apply only to benefits for which an application is filed on or after the date this Agreement enters into force

**Article 15****Appeals and Time Limits**

- 1 A written appeal of a determination made by an agency of one Contracting State may be validly filed with an agency of either Contracting State. The appeal shall be dealt with according to the procedure and laws of the Contracting State whose decision is being appealed
- 2 Any claim notice or written appeal which under the laws of one Contracting State must have been filed within a prescribed period with an agency of that Contracting State but which is instead filed within the same period with an agency of the other Contracting State shall be considered to have been filed on time

**Article 16****Transmittal of Claims, Notices and Appeals**

In any case to which the provisions of Article 15 of this Agreement apply, the agency to which the claim notice or written appeal has been submitted shall indicate the date of receipt on the document or on a form agreed upon for this purpose pursuant to Article 9(a) and transmit it without delay to the liaison agency of the other Contracting State

**ANNOTATIONS AND COMMENTS**

Article 14 3 requires that a person claiming benefits under the Agreement file an application either on or after the date the Agreement enters into force

Both the United States and Denmark have formal procedures for appealing adverse determinations of their agencies. Under Article 15 1 an appeal of a decision by the agency of one country may be filed with the agency of that country or with the agency of the other country. In either case the appropriate agency of the country whose decision is being appealed would consider the appeal based on its own laws and procedures

Article 15 2 provides that a claim notice or written appeal which must be filed within a prescribed time limit with the agency of one country will be considered to have been filed on time if it is filed within such limit with the agency of the other country

The agency with which a claim notice or written appeal is filed under Article 15 of the Agreement shall transmit it without delay to the agency of the other country indicating the date the document was received

**Article 17**

**Currency and Fees**

- 1 Payments under this Agreement may be made in the currency of the Contracting State making the payments
  
- 2 In case provisions designed to restrict the exchange or exportation of currencies are introduced by either Contracting State the Governments of both Contracting States shall immediately take measures necessary to insure the transfer of sums owed by either Contracting State under this Agreement

Benefits that are payable under this Agreement may be paid in the currency of either country The normal U S practice is to pay benefits in U S dollars Danish benefits may be paid abroad in U S dollars or Danish crowns

Should either country impose restrictions on the exchange of its currency steps shall be taken to assure the payment of amounts due under the Agreement

**Article 18**

**Settlement of Disagreements**

Any disagreement regarding the interpretation or implementation of this Agreement shall be resolved through consultation between the Competent Authorities

Article 18 obligates the Competent Authorities to attempt to resolve any dispute between them regarding the Agreement through direct consultation or negotiation

**Article 19**

**Supplementary Agreements**

This Agreement may be amended in the future by supplementary agreements which from their entry into force, shall be considered an integral part of this Agreement Such agreements may be given retroactive effect if they so specify

Article 19 provides that the Agreement may be amended by future supplementary agreements and that such agreements may have retroactive effect After a supplementary agreement becomes effective it will be considered an integral part of the Agreement

**PART V****Transitional and Final Provisions****Article 20****Transitional Provisions**

- |   |   |  |
|---|---|--|
| 1 | This Agreement shall not establish any claim to payment of a benefit for any period before the date of entry into force of the Agreement, or to a lump sum death benefit under United States laws if the person died before the entry into force of the Agreement   | Benefits payable based on the Agreement will be paid for periods beginning no earlier than the effective date of the Agreement Any lump sum death payments provided by section 202(i) of the U S Social Security Act will be paid under the Agreement only if the death occurs on or after the Agreement s effective date  |
| 2 | In determining the right to benefits under this Agreement, consideration shall be given to periods of coverage and other events material to the determination of benefits which occurred before the entry into force of this Agreement except that neither Contracting State shall take into account periods of coverage which occurred prior to the earliest date for which periods of coverage may be credited under its laws | In determining benefit eligibility and amounts under the Agreement Article 20 2 provides that periods of coverage occurring before the Agreement enters into force will be taken into account In addition events material to the determination of benefit rights such as marriage death disability or attainment of a certain age that occurred prior to the effective date of the Agreement will be considered in applying the Agreement  |
| 3 | In applying subparagraph (a) of Article 6 paragraph 2 in the case of persons who were sent from the territory of the United States to the territory of Denmark prior to the date of entry into force of this Agreement the period of employment referred to in that subparagraph shall be considered to begin on that date  | Under Article 6 2(a) an employee who is transferred by his or her employer in the United States to work in Denmark for 5 years or less will continue to be covered under the U S social security system and will be exempt from coverage in Denmark Article 20 3 provides that the 5 year period will be measured beginning no earlier than the date the Agreement enters into force Thus for persons to whom Article 6 2 applies who were transferred to Denmark before the effective date of the Agreement that prior period will not be counted for purposes of the 5year limit |
| 4 | Determinations concerning entitlement to benefits which were made before the entry into force of this Agreement shall not affect rights arising under it  | A decision to award or deny a claim which was rendered prior to the effective date of the Agreement will not prevent a person from filing a new application for additional benefits that may be payable as a result of the Agreement   |

**PRINCIPAL AGREEMENT****ANNOTATIONS AND COMMENTS**

- 5 The implementation of this Agreement shall not result in any reduction in the amount of a benefit to which entitlement was established prior to its entry into force

Under Article 20 5 the amount of benefits to which a person was entitled prior to the effective date of the Agreement shall not be reduced as a result of the Agreement

**Article 21  
Termination**

- 1 This Agreement shall remain in force and effect until the expiration of one calendar year following the year in which written notice of its termination is given by one of the Contracting States to the other Contracting State
- 2 If this Agreement is terminated entitlement to benefits acquired under the Agreement shall be retained

Article 21 1 provides for the Agreement to remain in effect until the expiration of one calendar year after the year the notice of termination is given by one of the countries

Article 21 2 provides that if the Agreement is terminated a person will retain benefit rights acquired before termination

**Article 22  
Entry into Force**

This Agreement shall enter into force on the first day of the third month following the month in which each Government shall have received from the other Government written notification that it has complied with all statutory and constitutional requirements for the entry into force of this Agreement

Each country will follow its own constitutional or statutory procedure for approval of the Agreement Once each country has completed its internal approval process the two Governments will exchange formal instruments of approval The Agreement will enter into force on the first day of the third calendar month after the month in which each Government has received formal notification of approval from the other Government

IN WITNESS WHEREOF the undersigned being duly authorized thereto have signed the present Agreement

DONE at \_\_\_\_\_ on \_\_\_\_\_ in duplicate in the English and Danish languages, the two texts being equally authentic

FOR THE GOVERNMENT OF THE UNITED STATES OF AMERICA

FOR THE GOVERNMENT OF THE KINGDOM OF DENMARK

